

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

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UNITED STATES OF AMERICA,

Plaintiff(s),

v.

CHAO CHEN,

Defendant(s).

Case No. 2:21-CV-1951 JCM (DJA)

ORDER

Presently before the court are instructions for the clerk's office regarding an order of sale (ECF No. 26) and the deposit of a check for proceeds from an ensuing foreclosure sale.

On March 24, 2023, the court issued an order of sale after entering judgment in favor of plaintiff. (*Id.*). The order states that plaintiff is entitled to enforce its federal tax liens against the subject property under 26 U.S.C. § 7403 to apply to the proceeds toward the federal income tax liabilities of defendant Chao Chen.

The order did not specify the amount of proceeds due to the sale having not been completed at the time of entry of the order.

On September 20, 2023, the clerk's office received a memorandum from Brittany Dipla ("Ms. Dipla") of the Internal Revenue Service ("IRS") dated September 18, 2023. Enclosed within the memorandum was a check totaling \$297,900.00, which is the proceeds from the sale of the subject property. The check was dated August 28, 2023, and was listed as "funds received as the final payment of the total of \$331,000.00."

1 The IRS has instructed the clerk's office to deposit the check into the registry of the court  
2 and issue a receipt to Ms. Dipla. The clerk's office cannot do so without an order from the court.

3 Accordingly,

4 IT IS HEREBY ORDERED, ADJUDGED, and DECREED that the clerk's office shall  
5 deposit the check totaling \$297,900.00 into the registry of the court and issue a receipt to Ms.  
6 Dipla.  
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8 DATED September 22, 2023.

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10 UNITED STATES DISTRICT JUDGE  
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